



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Todd Sweet
DOCKET NO.: 23-01929.001-R-1
PARCEL NO.: 16-15-108-018

The parties of record before the Property Tax Appeal Board are Todd Sweet, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$50,938
IMPR.: \$128,855
TOTAL: \$179,793

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story dwelling of brick exterior construction with 2,380 square feet of living area. The dwelling was built in 1954, is approximately 69 years old, and has an effective age of 1973. The home was remodeled in 2010. Features of the home include a concrete slab foundation and lower level with finished area,¹ central air conditioning, one fireplace, and a 675 square foot garage. The property has an approximately 14,218 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity

¹ The best description of the subject's basement was gleaned from the evidence presented by the board of review, including a property record card with a schematic drawing, which describes the subject as having a part concrete slab foundation and part lower level with 626 square feet of finished area.

comparables located in the same assessment neighborhood as the subject property and within 0.60 of mile from the subject. The properties are improved with 1-story dwellings ranging in size from 2,024 to 2,408 square feet of living area. The homes are from 61 to 73 years old. Two comparables are each reported to have a basement. Eight comparables each have central air conditioning, five comparables each have one fireplace, and eight comparables each have a garage that ranges in size from 308 to 572 square feet of building area. The comparables have improvement assessments ranging from \$102,977 to \$153,361 or from \$50.88 to \$73.34 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$122,070 or \$51.29 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,793. The subject property has an improvement assessment of \$128,855 or \$54.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property and within 0.51 of a mile from the subject. Board of review comparable #1 is the same property as the appellant's comparable #4. The properties are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 2,214 to 2,374 square feet of living area. The homes are either 60 or 66 years old. Each comparables has central air conditioning, two comparables have either one or two fireplaces, and two comparables have a garage with either 460 or 462 square feet of building area. Comparable #1, the common comparable, also features an inground swimming pool. The comparables have improvement assessments ranging from \$120,311 to \$145,281 or from \$54.34 to \$61.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven equity comparables, including one comparable shared by the parties, to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2, #5, #6, and #9 which are less similar to the subject in dwelling size than other comparables in this record. The Board gives less weight to the appellant's comparables #3, #7, and #8 which are reported to lack a basement foundation or basement finish, features of the subject. The Board also gives less weight to the appellant's comparable #4/board of review comparable #1 which has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to board of review's comparables #2 and #3 which are overall most similar to the subject in location, age, dwelling size, basement finish, and many features. These comparables have improvement assessments of \$120,311 and \$132,790 or \$54.34 and \$56.51 per square foot of living area. The subject's improvement assessment of \$128,855 or \$54.14 per square foot of living area is bracketed by the two best comparables in this record on an overall basis and slightly below on a per square foot basis. Therefore, based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

November 19, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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